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COMMONWEALTH OF VIRGINIA

STATE CORPORATION COMMISSION

AT RICHMOND, MARCH 24, 2003

APPLICATION OF

LEVEL 3 COMMUNICATIONS, LLC

CASE NO. PST-2002-00043

Application for review and correction
of supplemental assessment of the
value of property subject to
local taxation-Tax Year 2002

ORDER FOR NOTICE AND HEARING

On December 6, 2002, Level 3 Communications, LLC ("Level 3" or "Company")¹, filed with the State Corporation Commission ("Commission") its Petition for Review and Correction (hereinafter "Application"). As explained in the Application, at 2, the Commission assessed the value of the Company's property by Supplemental Assessment Order of November 12, 2002, in Matter No. PST-2003-00042-6639, In re Level 3 Communications, LLC (Application Exhibit D). The Company now seeks review and correction of the Commission's Supplemental Assessment Order. Level 3 included a verification of its Application by affidavit.

On March 3, 2003, the Company moved for leave to substitute the name of the limited liability company for the corporation.

¹ The Application was filed by Level 3 Communications, Inc. By Motion for Leave to Amend Petition for Review and Correction filed March 3, 2003, leave was requested to amend the Application to identify the applicant as Level 3 Communications, LLC.

Application Exhibits A, B, C, and D show the name of Level 3 Communications, LLC, which is the taxpayer. It does not appear that any person interested in this matter would be disadvantaged by the substitution. Accordingly, the Commission grants the motion. We will consider the Application as filed by Level 3 Communications, LLC.

As required by § 58.1-2670 of the Code of Virginia, any aggrieved taxpayer must apply for review and correction of an assessment of value within 90 days of receipt. The Commission finds that Level 3 made timely application for review and correction of the Supplemental Assessment Order of November 12, 2002. We also find that the Company's Application identifies with reasonable certainty the items for which it seeks correction and includes verification. The Commission will review the assessments of the classes of property listed in the Supplemental Assessment Order of November 12, 2002. The Commission finds that this application should be docketed and that Level 3 should give notice to affected localities. We will also establish a schedule for hearing before a hearing examiner.

Accordingly, IT IS ORDERED that:

(1) As provided by §§ 58.1-2670 to -2671 and related provisions of the Code of Virginia, the Company's application for review and correction of the Commission's Supplemental Assessment Order of November 12, 2002, in Matter No. PST-2003-

00042-6639, In re Level 3 Communications, LLC, be docketed as Case No. PST-2002-00043 and all associated papers be filed therein.

(2) The Company's Motion for Leave to Amend Petition for Review and Correction filed March 3, 2003, be granted.

(3) A public hearing be held beginning at 10:00 a.m., October 21, 2003, in the Commission's Courtroom, Second Floor, Tyler Building, 1300 East Main Street, Richmond, Virginia, to receive evidence on the application for review and correction.

(4) As provided by § 12.1-31 of the Code of Virginia and the Commission's Rules of Practice and Procedure ("Rules of Practice"), 5 VAC 5-20-120, *Procedure before hearing examiners*, a hearing examiner be appointed to conduct all further proceedings in this matter on behalf of the Commission and to file a final report.

(5) On or before April 25, 2003, any person who expects to participate as a respondent in this proceeding, including any locality, shall file with the Clerk, State Corporation Commission, c/o Document Control Center, P.O. Box 2118, Richmond, Virginia 23218-2118, an original and fifteen (15) copies of a notice of participation as a respondent, as required by the Rules of Practice, 5 VAC 5-20-80 B, *Participation as a respondent*. A copy shall simultaneously be served on counsel to the Company, Gary Edwards, Esquire, Baker, Donelson, Bearman &

Caldwell, P.O. Box 3038, Johnson City, Tennessee 37602; James W. McBride, Esquire, Baker, Donelson, Bearman & Caldwell, 555 Eleventh Street, N.W., 6th Floor Washington, D.C. 20004; and on Commission Staff counsel assigned to the matter, Wayne N. Smith, Office of General Counsel, State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197. The notice of participation shall be filed and served as required by the Rules of Practice, 5 VAC 5-20-140, *Filing and service*, and 5 VAC 5-20-150, *Copies and format*. Any organization, corporation, or government entity participating as a respondent must be represented by counsel as required by the Rules of Practice, 5 VAC 5-20-30, *Counsel*.

(6) Within five (5) business days of receipt of a notice of participation as a respondent, the Company shall serve upon each respondent a copy of this Order and a copy of the Application, unless these materials have already been provided to the respondent.

(7) On or before May 9, 2003, the Company shall file with the Clerk an original and fifteen (15) copies of all testimony and exhibits by which it expects to establish its case and shall serve a copy of the testimony and exhibits on all other parties.

(8) On or before June 20, 2003, each respondent may file with the Clerk an original and fifteen (15) copies of the testimony and exhibits by which it expects to establish its case

and shall serve a copy of the testimony and exhibits on counsel to the Company and on all other parties. Respondents shall comply with the Rules of Practice, 5 VAC 5-20-140, *Filing and service*, 5 VAC 5-20-150, *Copies and format*, and 5 VAC 5-20-240, *Prepared testimony and exhibits*.

(9) The Commission Staff shall investigate the Company's application. On or before September 22, 2003, the Staff shall file with the Clerk the testimony and exhibits that it intends to present at the hearing, and the Clerk shall serve a copy on counsel to the Company and on all other parties.

(10) On or before October 3, 2003, the Company may file with the Clerk an original and fifteen (15) copies of all testimony it expects to offer in rebuttal to all direct testimony and exhibits of Commission Staff and respondents and shall serve a copy on all other parties. Additional rebuttal evidence may be presented in response to evidence, which was not filed but elicited at the hearing and, provided further, the need for additional rebuttal evidence be timely addressed by motion during the hearing.

(11) The Rules of Practice, 5 VAC 5-20-260, *Interrogatories to parties or requests for production of documents and things*, shall be modified for this proceeding as follows: (i) answers and objections shall be served fourteen (14) days after receipt of interrogatories, counting weekends and holidays; (ii) motions

on the validity of any objections raised shall be filed within four (4) business days of receipt of the objection; and (iii) answers, objections, and motions on the validity of objections shall be served by 3:00 p.m. on the date due, unless the Staff or party upon whom service must be made agrees in advance to other arrangements. Except as so modified, discovery shall be in accordance with the Rules of Practice.

(12) On or before April 4, 2003, the Company shall serve, as provided by § 8.01-300 of the Code of Virginia, a copy of this Order and a copy of its Application on the appropriate official of each county, city, or town listed in the Commission's Supplemental Assessment Order of November 12, 2002, in Matter No. PST-2003-00042-6639, In re Level 3 Communications, LLC.

(13) On or before April 4, 2003, the Company shall mail by first-class mail, postage paid, or deliver a copy of this Order and a copy of its Application to the commissioner of the revenue, or equivalent official, of each county, city, or town listed in the Commission's Supplemental Assessment Order of November 12, 2003, in Matter No. PST-2003-00042-6639, In re Level 3 Communications, LLC.

(14) On or before April 30, 2003, the Company shall file with the Clerk an original and fifteen (15) copies of proof of the service required by ordering paragraph (11) and a

certificate of mailing or delivery, which shall include the name and address of the official, of the notice required by ordering paragraph (12).